TABLE OF CITED CASES
[References are to pages in Volume 53]

B

Bail Bonds by Marvin Nelson, Inc. v. Commissioner, 820 F.2d 1543 (9th Cir. 1987) 645

Barret v. Comm'r, 96 T.C. 713 (1991) 731

Belz Investment Co., 72 T.C. 1209 (1979) 643

Breece, Veneer & Panel Co., 232 F. 2d 319 (7th Cir. 1956) 646

C

Cameron v. Commissioner T.C. Memo 1982-259 . . . 886

Causey, 683 F. Supp. 1381 (M.D. GA. 1988) 50

Cinergy Corp., No. 99-750 (U.S. Ct. of Fed. Cl., 2003) . . 60

Chicago, Burlington & Quincy Railroad Co., 412 U.S. 401 (1973) 160

Choate, 224 U.S. 665 733

Collins, No 90-1009, 1992 U.S. Dist LEXIS 5559 (E.D. Mo.) 53

Commissioner v. Brown, 380 U.S. 563, 85 C. Ct. 1162, 14 L.Ed. 2d 75 (1965) 636

Commissioner v. Ferrer, 304 F. 2d 125 (2nd Cir 1962) 439

Commissioner v. Pittston, 252 F. 2d 344 (2nd Cir. 1958) 439

C.W. Hilton v. Commissioner, 85 T.C. 397 (1985) . . 644, 645

D

Dominion Resources, Inc., 219 F. 3d 359 (4th Cir. 2000) 60

D.M. Haggard, 24 T.C. 1124 (1955), aff'd 241 F.2d 288 (9th Cir. 1956) 636, 645

D.W. Coleman v. Commissioner, 16 F.3d 821 (7th Cir. 1994) 646

E

Equitable Life Ins. Co., 340 F.2d 9 (8th Cir, 1965) . . . 61

Eaves Brooks v. Y.B.H. Realty, 556 N.E.2d 1093 (NY 1990) 53

Estate of D.T. Starr, 30 T.C. 856 (1958) 646

Estate of Franklin v. Commissioner, 544 F.2d 1045 (9th Cir. 1976) 636

Estate of Thomas, 84 T.C. 412 (1985) 646

E. Torres, 88 T.C. 702 (1987) 646

F

Florida Progress Corp., et al. v. Commissioner, 348 F. 3d 954 (11th Cir., 2003). 62

Florida Power & Light Company v. United States, 375 F. 3d 1119 (2004) 427, 429

Frank Lyon, Co. v. United States, 435 U.S. 561, 98 S.Ct. 1291, 55 L.Ed. 2d 550 (1978) 639, 644

F.V. Johnson v. Commissioner, TC Memo 1969-209 . . 645

G

Grigerik v. Sharpe, 721 A.2d 526 (Conn. 1998) 54

Grodt & Mckay Realty, Inc., 63 T.C. 547 (1975) . . . 646

H

Herbert C. Haynes, Inc. v. Commissioner, TC Memo.2004-185 885

Hess v. Ford, 117 P3d 46 (Cal. 2000) 53

Hi-Plains Enters, Inc., 60 T.C. 158 (1973) 886

Hylton v. United States, 3 U.S. 171 (1796) 154

I

International Business Machines Corp., 343 F. 2d 914 (Ct. Cl, 1965) 431

International Minerals & Chemical Corp., T.C. Memo 1984-147 644

K

Kinnie, 994 F. 2d 279 (6th Cir. 1993) 47

L

Leh v. Commissioner, 260 F. 2d 489 (9th Cir. 1958) 439

Levy, 140 F. Supp. 834 (E.D. La., 1956) 47

LTV Corp. v. Commissioner, 63 T.C. 39 (1974) 646

M

Malloy, 17 F. 3d 329 (11th Cir. 1994) 51

Martin Marietta Corporation v. United States, 7 Cl. Ct. 586 (1985) 443

Maple Leaf Farms, Inc. v. 64 T.C. 438 (1975) . . 886, 887

Mid American Energy Co. v. Commissioner, 114 T.C. No. 35 (2000) 63

Minerals & Chemical Corp. United States, T.C. Memo 1984-147 644

Morgan v. Commissioner, 309 U.S. 78 (1940) 739

Mt. Mansfield Television, Inc. v United States, 239 F.Supp 539 (Vt.) 646

Mukerji v. Commissioner, 87 T.C. 926 (1986) 646

N

N. Am. Oil Consol v. Burnet, 286 U.S. 417 (1932) . . 729

Newsome, 431 F. 2d 742 (5th Cir. 1970) 52

N.P. Van Valkenburg v. Commissioner, TC Memo, 1967-162 646

O

Oakes v. Commissioner, 44 T.C. 524 (1965) 645

Oesterreich v. Commissioner, 226 F.2d 798 (9th Cir. 1955) 645

Oregon Lumber, 20 T.C. 192 (1952) 739

P

PDV American, Inc. and Subsidaries v. Commissioner, T.C. Memo 2004-118. . . . . 427, 432

Penzoir-Quaker State Co. v. United States, No. 02-279-T, Oct. 28, 2004. . . . . 723, 728

Phillips, 73 F. 3d 939 (9th Cir. 1996) 52

P. Liedtka Trucking, 63 T.C. 547 (1975) 646

Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (1895) 154

R

Richard Bruner, Jr. and Betty K. Bruner v. United States of America, No. 02-CV-504-H (C), August 16, 2004 . . . 724, 732

Rice's Toyota World, Inc. v. Commissioner, 81 T.C. 184 (1983) 643, 644

Robert E. Mckelvey, T.C. Memo, 2002-63 884

Running, 7 F. 3d 1293 (7th Cir. 1993) 52

S

S.B. Packard v. Commissioner, 85 T.C. 397 (1985) . . . 644

Schlumberger Technology Corp. & Subs. v. United States, 55 Fed. Cl. 203, 2003-1 USTC 432

SEC v. Ralston Purina, 346 U.S. 119 (1953) 528

Slodav, 436 U.S. 238 (1978) 50

Squire, 351 U.S. 6 733

Sunoco, Inc. and Subsidiaries v. Commissioner, T.C. Memo. 2004-29, ... 151, 155

T

Transamerica Corp. v. United States, 7 Cl. Ct. 441 (1985) 645

T. Bowen, 12 T.C. 446 (1949) 646

U

Union Electric Company v. United States, 363 F. 3d 1292 (Fed Cir. 2004) 151, 152

United States v. Dow, 357 U.S. 17, 20-21, 78 S. Ct. 1039, 2 L.Wd.2d 1109 734

W

Whiteco Indus., Inc., 65 T.C. 664 (1975) 433

William Industries, 857 F. 2d 1470 (4th Cir. 1988) . . . 50

(Vol.54, No.1—9/05 Pub.520)

TABLE OF CITED ADMINISTRATIVE RULINGS
[References are to pages in Volume 53]

Revenue Rulings

2003-123 888
2004-8 888
2004-17 63
2004-19 . . . . . 429, 443
2004-62 887
2004-123 888
72-408 637
72-543 637
57-371 647
55-42 647
55-540 647
55-541 647

Letter Rulings

200413004 . . . . . 152, 161
200419004 . . . . . 152, 159
200427012 . . . . . 428, 440
200428010 . . . . . 428, 436
200428011 . . . . . 428, 436
200428012 . . . . . 428, 436
200422023 429,441
200434003 . . . . . 724, 735
200434015 . . . . . 724, 735
200434015 . . . . . 724, 735
200434007 741
200437007 . . . . . 724, 735
200439026 . . . . . 724, 735
200445004 725
200434007 725
200445004 740

Notice

88-129 160
90-60 160
2001-82 160
2004-48 . . . . . 428, 436
2004-49 . . . . . 428, 436
2005-14 . . . . . 803,812, 817

Technical Advice Memorandum

200427025 . . . . . 428, 438

Revenue Procedures

2001-1 647
2001-29 647
2001-28 647
98-25 . . . . . 114, 115
76-30 647
75-28 647
75-21